

# Willsborough Recorder.

UNION, THE CONSTITUTION AND THE LAWS—THE GUARDIANS OF OUR LIBERTY.  
THURSDAY, JANUARY 6, 1842.

Vol. XXI.

1105.

## TREASURY REPORT.

Letter from the Secretary of the Treasury, transmitting a report upon the state of the Finances.

Treasury Department, Dec. 20, 1841.

Sir: In obedience to the directions of the act of Congress of the 10th of May, 1800, entitled "An act supplementary to the act entitled 'An act to establish the Treasury Department,'" the Secretary of the Treasury respectfully submits the following report:

### I. Of the Public Revenue and Expenditure.

The balance in the Treasury on the 1st of January, 1841, (exclusive of the amount deposited with the States, trust funds, and indemnities, and the amount due from banks which failed in 1837,) was, as stated in the report of the Secretary of the Treasury submitted to Congress on the 31 day of June last,

\$987,345 03

The receipts into the Treasury during the first three quarters of the present year amount to \$2,467,072 52

viz.  
From customs, \$10,847,357 44  
From lands, 1,101,061 06  
From miscellaneous and incidental sources, 90,691 69  
From bond of Bank of U. States, 682,019 47  
From banks which failed in 1837, 51,127 30  
From Treasury notes per act of 31st of March, 1810, 1,524,703 80  
From Treasury notes per act of 13th of February, 1811, 5,938,933 90  
From loan, per act of 21st July, 1841, 3,229,916 86  
The receipts for the 4th quarter, it is estimated will amount to \$6,113,095 25

viz.  
From customs, 4,000,000 00  
From lands, 330,000 00  
From miscellaneous and incidental sources, 30,000 00  
From bond of Bank of U. States, 10,315 23  
From Treasury notes, 250,000 00  
From loan, 2,202,780 03  
Estimated for balance, 100,000 00  
2,302,780 03  
Making the total estimated receipts for the year, 30,410,167 77

And, with the balance in the Treasury on the 1st of January last, an aggregate of \$1,397,313 80

The expenditures for the three first quarters of the present year have amounted to \$4,734,346 97

viz.  
Civil list, foreign intercourse, and miscellaneous, 4,815,363 81  
Military service, 10,321,101 45  
Naval service, 4,229,883 94  
Treasury notes redeemed, including int'l, 5,027,911 13  
Public debt, 27,090 64  
The expenditures for the fourth quarter are estimated, on data furnished by the respective departments, at 7,290,733 73

712.  
Civil, miscellaneous, and foreign intercourse, 1,881,303 44  
Military service, 3,162,773 34  
Naval service, 1,966,560 80  
Interest on loan, 70,000 00  
Principal and interest on Treasury notes, 501,183 95  
Making 32,023,070 70

And leaving a deficit to be provided for on the 1st Jan. 1842, 627,557 90

It being essential that this deficit, arising from the failure in effecting more than a portion of the loan authorized by Congress at its last session, should be provided for by means that might be at once available, it is recommended that an immediate issue of Treasury notes be authorized, to meet the emergency.

### II. Of the Estimates of the Public Revenue and Expenditure for the year 1842.

From customs, 19,000,000 00  
(Arising from duties accruing in 1841 and payable in 1842 3,400,000)  
From duties accruing and payable in 1842, 15,600,000 00  
Treasury notes, 50,000 00  
Miscellaneous sources, 150,000 00  
19,200,000 00

From which deduct the estimated deficiency on the 1st of January, 1842, 627,557 90

Leaving this amount applicable to the service of the year 1842, 18,572,442 10

The expenditures for the year 1842, including \$7,000,000 for the redemption of Treasury notes, are estimated at 32,791,010 73

Leaving to be provided for this amount 14,218,570 63

The receipts from the customs for the year 1842 depending for their amount upon the action of Congress at its present session, in the adjustment of the tariff, it is not practicable to form estimates of that revenue which may be derived from that source with much precision. Those now submitted have in view the present rates of duty, and their final reduction to 20 per cent, ad valorem after the 30th of June next. The scale of duties thus established, has been necessarily assumed as the basis of calculation for the remainder of the year 1842, estimated with reference to the anticipated importations of

that year, compared with the average importations of former years.

In the estimated receipts, the amount which will come into the Treasury from the sales of the public lands in 1842 has been excluded, as the act of Congress of the 4th of September last directs its distribution among the several States and Territories.

With regard to receipts from the loan already authorized by law, it is to be remarked that, owing to the short period which is to elapse before it becomes redeemable, together with the unsettled state of the money market, it would not be safe to expect that any considerable portion will be obtained, for the service of the year 1842, before the expiration of the time limited for effecting it.

The law authorizing the issue of Treasury notes also expiring early in 1842, not more than \$50,000, it is supposed, can be made available from that source.

In estimating the expenditures of the year 1842, it is assumed that no other appropriations will be made than those now submitted in the estimates from the several Departments; and that the balance of those appropriations unexpended at the end of the year 1842, will be equal to that at the close of the present year.

It is proper further to remark that estimates of expenditures can only be made for such as may be required under existing laws, and arise in the ordinary operations of the Government. The power of appropriation, as well as the power of raising revenue, being at all times in the hands of Congress, this Department cannot form estimates upon its own sense of what the public interest may be thought to require, especially at a time when the condition of the country may be supposed to call for more than ordinary means of defence and security.

The amount required for surveys of the public lands, and the compensation of the officers employed in that branch of the public service, being payable out of the proceeds of the sales of those lands, is not included in this estimate of expenditure.

To meet the deficiency in the year 1842, amounting to \$14,218,570 63, it is respectfully recommended to Congress to authorize—

1. An extension of the term within which the residue, not yet taken, of the loan already authorized shall be redeemable, amounting to, say \$6,500,000.

2. The re issue of the Treasury notes heretofore authorized by law, amounting to \$5,000,000.

3. The balance still required, of \$2,718,570 63, together with an additional sum of \$2,000,000, (a surplus deemed necessary in the Treasury to meet emergencies of the public service,) to be supplied from imposts upon such foreign articles imported as may be selected, with due regard to a rigid restriction in amount to the actual wants of the Government, and a proper economy in its administration.

### III. Readjustment of the Tariff.

The last reduction of duties on imports provided for by the act of the 2d March, 1833, will take effect immediately after the 30th of June next. From that day no duty will exist on any imported article exceeding twenty per cent, ad valorem; and certain other legal provisions of the same act, of great importance, are to come into operation at the same time.

One of them is the enactment which, after that period, requires all duties to be paid in ready money; thus putting an end to a system of credits which has prevailed from the first establishment of this Government; a system which, however necessary or convenient in the infancy of our commerce, when the mercantile capital of the country was inconsiderable, and a strong desire was felt to foster and encourage foreign trade by all practicable means, may at the present day well yield to the important objects to be secured by cash payments.

Another, deemed at the same time, an essential provision of the act, is that which declares that, after June, 1842, all duties on import duties shall be assessed upon the value of such articles at the port where the same shall be entered, under such regulations as shall be prescribed by law. Hitherto, throughout the whole history of the Government, the cost or value in the foreign market has been assumed as the basis for the calculation of ad valorem duties, and to this cost or value certain additions have been made, supposed to be equivalent to the charges of importation. But undervaluations, a broad, frauds, real or supposed, in invoices, and the unjust advantages which were believed to exist in the hands of foreign manufacturers, who had become, in fact, themselves the importers into the country of a large proportion of the manufactured goods from Europe, led Congress to look to a home valuation for security as well to the American importing merchant as to the revenue, and to the producers of similar articles in the United States.

The legal effect of the act of 1833 would seem to be, to abolish the practice, after June 30th, of assessing duties upon import articles, whether those of mere luxury, or of absolute necessity, to be regarded as a settled system, appears to

upon a valuation to be made at the port of entry, or pass some law modifying the act of 1833, it may well be questioned whether any ad valorem duties can be collected after the 30th of June. The language of the law seems explicit. It is that, "from and after the day last aforesaid," (June 30th, 1842,) "the duties required to be paid by law on goods, wares, and merchandise, shall be assessed upon the value thereof at the port where the same shall be entered, under such regulations as shall be prescribed by law." And it is further declared, that so much of any other act as is inconsistent with that act shall be and is repealed.

The assessment of duties, after the day limited, on the basis of the foreign cost or value, is inconsistent with the act; and the law authorizing it must therefore, as it would seem, be considered as repealed.

The act of 1833, as must be obvious to all, contemplates no other than ad valorem duties after June, 1842; for, although, in a given case, a specific duty may not amount to 20 per cent, on the cost of the article, yet that fact cannot be ascertained without referring to price or value—things constantly fluctuating—and much uncertainty, and perhaps confusion, would arise, as changes in the market price of articles might carry the duty beyond the limit at one period, though within it at another.

Indeed, there can be little room for doubt that it was in the contemplation of Congress, at the passing of the act, that no duties on imports should exist in the country after June, 1842, but ad valorem duties. It must be admitted that this was a very important change in the whole system of imports into the United States, since it has heretofore been regarded as the dictate of high prudence and the teaching of long experience, that, for the prevention of frauds and the security of the revenue, duties ought, as far as practicable, to be made not ad valorem, but specific.

Of the essential or peremptory provisions of the act, there are two, which, it is not to be disguised, were intended to stand towards each other in the relation of equivalents or mutual considerations. These are the reduction of all duties to twenty per cent, ad valorem, and the assessment of those duties upon a home valuation. It is impossible to read the act itself, and still more impossible to advert to the history of the times, without arriving at the most perfect conviction that the home valuation was resorted to for the purpose of guarding the revenue against fraud, and protecting American manufactures against undervaluations. There could be no other possible object in this provision. It is a part of the act, therefore, connected with another part, and inverted for the purpose of qualifying essentially the operation of that other part.

But it is highly proper to look at the circumstances which led to the passage of the act of 1833, and to regard the motives in which it appears to have had its origin. It was the result of a spirit of compromise and concession, at a time when considerable agitation existed and much diversity of opinion prevailed. If events shall appear to make it necessary to reconsider or readjust the provisions of that law; all proceedings towards that end should be conducted under the influence of the same spirit. The undersigned is most deeply impressed with the force of these convictions, while offering suggestions to Congress on the subject. He is constrained to admit that it has appeared to him that the interests of the country required some modification of the act of 1833. In support of this opinion he would first mention the great, if not insurmountable difficulties of establishing a home valuation at our various ports, without incurring the risk of producing such diversity in the estimates of value as should not only lead to great practical inconvenience, but interfere also, in effect, with the constitutional provision that duties on imports shall be equal in all the States. If such should be the opinion of Congress, then it is clear that some equivalent is to be provided for the home valuation, or else the whole basis upon which the act was expected to rest, as a measure of compromise and adjustment, is taken away or displaced. There ceases, in that event, to be the boundary or compromise of interests evidently intended to be produced by placing home valuation as an equivalent against a reduction of ad valorem duties. It remains for the wisdom of Congress to determine whether such equivalent can be found.

But, in the second place, if Congress should be of opinion either that home valuation is practicable, or that some equivalent and proper substitute may be found for it, the undersigned will not disguise his opinion that it cannot be regarded as wise, by any portion of the country, as a permanent system of policy, to augment the amount of revenue, when further exigencies may require such augmentation, by taking duties off all articles, including those of absolute necessity, to the full extent of twenty per cent, and preserving that limit, at the same time, as a fixed barrier against higher duties on any article whatever, when those of mere luxury. Such a plan of revenue, if to be regarded as a settled system, appears to

the undersigned to be unnatural and inconvenient, and such as is not likely to promote the best interests of the country.

The probable effect of the future operation of the act of 1833 upon the manufactures and mechanical trades of the country, particularly if no home valuation be established, and no equivalent for such home valuation found, gives rise to inquiry too important to be overlooked.

It is fully acknowledged that all duties should be laid with primary reference to revenue; and it is admitted, without hesitation or reserve, that no more money should be raised, under any pretence whatever, than such an amount as is necessary for an economical administration of the Government. But within these limits, and as incidental to the raising of such revenue as may be absolutely necessary, it is believed that discrimination may be made, and duties imposed in such manner as that, while no part of the country will suffer loss or inconvenience, a most beneficial degree of protection will be extended to the labor and industry of large masses of the People, while the whole country will be rendered more prosperous in peace, and infinitely stronger and better prepared if foreign war should come upon us. The principle of discrimination has obtained from the period of the foundation of the Government. In many cases it may be found to be indispensable to the interests of the revenue itself; and if, in fixing a system of duties, it consists with the best interests and true policy of the country so to apportion them among the various species of imports as to favor our own manufactures at the same time that the revenue itself is benefited, and no injustice done to any, it would seem proper and wise to reject arbitrary limits and the idea of a forced and unnatural uniformity.

The undersigned feels no difficulty in admitting that a duty of twenty per cent, ad valorem, assessed upon the value of imported articles in our own ports, would in many instances be a rate sufficiently high for the benefit of the revenue, and also afford reasonable encouragement to home producers of the same articles. As to those, therefore, the object of the act of 1833 will be accomplished, if its provision for home valuation be carried out by Congress. But he still supposes that there are several descriptions of imported manufactures and produce, which would well bear a higher duty than twenty per cent, upon the home value, and thus yield a greater revenue to the Government, while, in regard to some of them, it will be found that, without such increased duty, the labor of large classes, engaged in producing similar articles, will be greatly depressed, if not entirely supplanted.

It is unquestionably true, and well worthy of remark, that the act of 1833 was avowedly conservative in its objects and character; and, while it was designed to remove what was estimated a grievance by one portion of the country, it was not intended that the interests of any other should be sacrificed by it. On the contrary, a reasonable security was intended for all. Its true spirit, therefore, will be best carried out by acting, under any new state of circumstances, with reference to the same great objects, and doing justice alike to all. The great principle of that act was moderation and concession, and this should never be lost sight of. But the measures proper and necessary to carry out that principle may be changed; if the altered circumstances of the country shall for such change, without any departure from the principle itself.

Nothing is more established by our experience, and the experience of other nations, than that the augmentation of duties does not augment, in an equal degree, the cost of the article to the consumer. In many cases it appears not to increase that cost at all. Very often the price to the consumer is kept down, notwithstanding an increase of duties, partly by the greater supply of the home production, and partly by the reduction of the price in the foreign market. It is believed, indeed, that there have been cases in which the joint operation of the two causes has occasioned prices to fall lower than they were before the increase of duties was laid.

This result in the operation of trade and business might readily be traced to its causes; but a full exposition of those causes, and the modes of their operation, would too much swell this report. Suffice it to say that, when an additional duty is laid on an article in a country in which that article is extensive by consumption, the burden always falls in part, and sometimes, as experience has shown, altogether upon the foreign producer. The foreign producer must sell; and if, in the place of sale, he finds an article produced on the spot which comes into advantageous competition with his own by reason of paying no duties, he still must sell, and for the sake of being able to do it, he must be content to bear the burden of the duties himself. The duty borne by the foreign producer in such cases is like the charge for transportation—it is something which is necessary to bring him into the market of competition. Analogous instances occur in domestic trade. The wheat-

grower of Indiana, who incurs heavy expenses in conveying his flour to an Atlantic port, expects no higher price for it when it arrives there than is paid for flour of the same quality to producers in the immediate neighborhood. The cost of transportation, therefore, does not operate so much to raise the price at the place of sale as to diminish it at the place of production. Now, the great law which regulates prices, by demand and supply, is sternly observed in cases of foreign importation, as in this instance of domestic trade. The undersigned cannot forbear to add, that vastly the greater proportion of the agricultural population of the United States is obliged to rely mainly upon the home market for a sale of its products (wheat, for instance) as such often enters extensively in the consumption of the world. The quantity of flour and Indian corn exported from this country is altogether inconsiderable, in comparison with the quantity consumed in the large cities and manufacturing towns, which have either entirely grown up or added largely to their population under the influence of laws of Congress, passed since the end of the last war, upon domestic labor and industry. The immense interchange of products, all being the result of labor, which now takes place between the producers of subsistence and the population above mentioned, shows the advantage which one class is to the other, and the essential importance to both of preserving their existing relations. If the consumption of flour and grain in the manufacturing districts, especially the North and East, decline, to that extent there is an absolute loss to the wheat and corn growers, since the quantity consumed by them will find a market no where else. To say nothing, in this connection, of the incalculable importance of a home market to the producer of the great article of cotton, and limiting his remarks to the grain growers alone, the undersigned cannot but persuade himself that all will see and acknowledge the great value to that class of producers of the Northern and Eastern market—the only considerable market, indeed, which is permanently open to them upon the face of the earth.

So long as the policy of other countries shall continue to exclude the products of our agriculture from their ports, and thus deny to us the advantage of a fair reciprocity in trade, it would appear to be equally the dictate of policy and of justice to our People to secure to them, as far as may be reasonably and properly done, a market of consumption for their produce in their own country. The undersigned is of opinion that the condition of the Treasury and of the country demands an augmentation of the revenue. It cannot but be the true policy of Government to extinguish the amount of debt now existing as soon as practicable, and to avoid increasing it. The creation of debt, by loans and other resorts, for rescue to supply deficiencies of regular income, cannot but be regarded, in a time peace, as injudicious and objectionable. The general credit of the Government, always good, has been greatly raised, both at home and abroad, by the fact that it has fully paid off and discharged the debt created by the Revolution and by a subsequent war with England, and wars with the Indian tribes. The preservation of this high credit is of the utmost importance. It must be the necessary reliance of the Government, if, in the vicissitudes of human affairs, sudden war should come upon us, requiring large and immediate expenditures. Exact punctuality in the payment of interest, while the debt shall continue, and its payment so soon as the time of payment arrives, as well as the known ability and honor of the Government, are the means of inspiring that general confidence which shall at all times enable it to use its credit to the greatest advantage.

The estimated expenditures of the Government for the coming year will exceed its probable income by \$14,218,570 63. Should Congress authorize a reissue of Treasury notes to the amount of \$5,000,000, and the balance of the loan be disposed of, there will remain a deficit of \$2,718,570, for which provision must be made by law. But it is not supposed that Congress will deem it advisable to restrict the income of the Government to the precise amount of its expenditures. There ought to be a surplus of at least two millions, to meet unforeseen emergencies in the public service; and should even the proceeds of the sales of the public lands be withdrawn from the States, a reference to the receipts from that source in the last and present years will show that a deficiency in the revenue, to meet the wants of the Government, must still remain.

The state of the national affairs, the disposition of the Government, in which, it is believed, the People fully participate, to put the country into a respectable state of defence, and especially to support and strengthen the military marine, all appear to suggest the propriety of such increase of duties on articles carefully selected as, while the amount shall not bear hard on individuals, by limiting their customary enjoyments, not oppress nor derange the general business of the country, shall yet

supply the Treasury, not so liberally or excessively, but yet readily and justly for all great purposes of national defence. Economy, that great virtue, which is so essentially proper to be practised by republican Government, would be but half exercised if, while on the one hand it avoids all unnecessary expenditure, it does not on the other make a reasonable and judicious provision for such expenditures as are unavoidable.

All which is respectfully submitted.  
W. FORWARD,  
Secretary of the Treasury.  
Hon. J. WHITE,  
Speaker House of Representatives.

## PRESIDENT TYLER'S PROPOSED "BOARD OF EXCHEQUER."

As reported to Congress by the Secretary of the Treasury.

A BILL amendatory of the several acts establishing the Treasury Department.

Sec. 1. Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That there shall be, and hereby is, created and established in the Treasury Department at the seat of the Government of the United States, a Board, to be called the Exchequer of the United States, to be composed of the Secretary of the Treasury for the time being, and three Commissioners, to be appointed by the President, with the advice and consent of the Senate; one of the said Commissioners first appointed to be appointed for two years, one for four years, and one for six years, and vacancies subsequently occurring to be so filled as that one vacancy shall regularly occur at the end of every period of two years; the said Commissioners not to be removed from office, except for physical inability, incompetency, or neglect or violation of duty; and in case of any such removal, it shall be the duty of the President to lay the reason thereof before the Senate. And on the first organization of the Board, one of the three Commissioners shall, by the members thereof, be elected President, who shall hold his office for two years, when a new election shall be made; and in like manner a new election shall take place afterwards at the end of each successive period of two years. And the Secretary of the Treasury shall have authority to appoint all such inferior officers as in the judgment of the Board the transaction of its business may require, the amount of their respective compensations to be fixed by the Board, who may take bonds for the faithful discharge of their duty, for such sums and in such manner as the Secretary of the Treasury shall direct. And each of the said Commissioners shall receive an annual salary of ——— dollars.

Sec. 2. And be it further enacted, That the said Board of Exchequer shall have power to establish agencies or offices in such of the cities or towns of the States and Territories of the United States as it may judge expedient, not exceeding two in any State or Territory, and also wherever Congress may by law require the same to be established; and such officers and agents as may by the Board of Exchequer be thought necessary for the management of such agencies, and the transaction of their business, shall be appointed by the Secretary of the Treasury, on the recommendation of the Board of Exchequer; and the said Board shall have power to fix the amount of the respective compensations of such officers, and to provide regulations for the government of such agencies, the transaction of their business, and the rendering accounts of all their proceedings. And in such regulations they shall so assign and arrange the duties of the officers of the said agencies, as that one of those officers shall be a check and control upon the other, and for that purpose they shall require that the accounts and proceedings of each shall be entered in proper books. And any of the officers of the said agencies may be removed by the Secretary of the Treasury for physical inability or incompetency or neglect or violation of duty, but it shall be his duty to state every removal of any principal officer of any agency, with his reasons therefor, in his general annual report of the transactions of the Exchequer.

Sec. 3. And be it further enacted, That the said Exchequer and its officers shall be the general agents of the Government of the United States for receiving, safe-keeping, and disbursing the public moneys, and transferring and transmitting the same under the direction of the Secretary of the Treasury; and all public moneys received, from whatever sources, shall, under the same direction, be paid into the said Exchequer or its agencies; and the principal officers employed in such agencies shall give bonds to the United States for such amount and in such form as the Secretary of the Treasury shall prescribe for the faithful performance of their duties. And the said Board of Exchequer and its several agencies shall pay all warrants, drafts, or orders made thereon by the Treasurer of the United States, and by all disbursing officers and agents of the Government having authority to make such drafts or











# THE COUNTING-HOUSE ALMANAC, FOR 1842.

MOON'S PHASES.												
	Sunday.	Monday.	Tuesday.	Wednesday.	Thursday.	Friday.	Saturday.		Days.	Hours.	Minutes.	
JANUARY,	2	3	4	5	6	7	8	1	Last Quarter,	3	4	53 after.
	9	10	11	12	13	14	15	2	New Moon,	11	10	59 morn.
	16	17	18	19	20	21	22	3	First Quarter,	19	3	44 after.
	23	24	25	26	27	28	29	4	Full Moon,	26	0	34 after.
	30	31										
FEBRUARY,		1	2	3	4	5		1	Last Quarter,	2	5	10 morn.
	6	7	8	9	10	11	12	2	New Moon,	10	6	38 morn.
	13	14	15	16	17	18	19	3	First Quarter,	18	6	25 morn.
	20	21	22	23	24	25	26	4	Full Moon,	24	10	59 after.
	27	28										
MARCH,		1	2	3	4	5		1	Last Quarter,	3	8	6 after.
	6	7	8	9	10	11	12	2	New Moon,	12	1	13 morn.
	13	14	15	16	17	18	19	3	First Quarter,	19	5	26 after.
	20	21	22	23	24	25	26	4	Full Moon,	26	8	41 morn.
	27	28	29	30	31							
APRIL,					1	2		1	Last Quarter,	2	1	14 after.
	3	4	5	6	7	8	9	2	New Moon,	10	5	15 after.
	10	11	12	13	14	15	16	3	First Quarter,	18	1	16 morn.
	17	18	19	20	21	22	23	4	Full Moon,	24	6	11 after.
	24	25	26	27	28	29	30					
MAY,		1	2	3	4	5	6	1	Last Quarter,	2	7	30 morn.
	8	9	10	11	12	13	14	2	New Moon,	10	6	22 morn.
	15	16	17	18	19	20	21	3	First Quarter,	17	6	54 morn.
	22	23	24	25	26	27	28	4	Full Moon,	24	4	23 morn.
	29	30	31									
JUNE,				1	2	3	4	1	Last Quarter,	1	1	35 morn.
	5	6	7	8	9	10	11	2	New Moon,	8	4	58 after.
	12	13	14	15	16	17	18	3	First Quarter,	15	11	36 morn.
	19	20	21	22	23	24	25	4	Full Moon,	22	4	6 after.
	26	27	28	29	30				Last Quarter,	30	6	25 after.
JULY,						1	2	1	New Moon,	8	1	45 morn.
	3	4	5	6	7	8	9	2	First Quarter,	14	4	49 after.
	10	11	12	13	14	15	16	3	Full Moon,	22	5	41 morn.
	17	18	19	20	21	22	23	4	Last Quarter,	30	9	26 morn.
	24	25	26	27	28	29	30					
	31											
AUGUST,		1	2	3	4	5	6	1	New Moon,	6	9	29 morn.
	7	8	9	10	11	12	13	2	First Quarter,	13	0	6 morn.
	14	15	16	17	18	19	20	3	Full Moon,	20	8	58 after.
	21	22	23	24	25	26	27	4	Last Quarter,	28	10	33 after.
	28	29	30	31								
SEPTEMBER,					1	2	3	1	New Moon,	4	4	59 after.
	4	5	6	7	8	9	10	2	First Quarter,	11	10	42 morn.
	11	12	13	14	15	16	17	3	Full Moon,	19	1	18 after.
	18	19	20	21	22	23	24	4	Last Quarter,	27	9	49 morn.
	25	26	27	28	29	30						
OCTOBER,							1	1	New Moon,	4	1	8 morn.
	2	3	4	5	6	7	8	2	First Quarter,	11	1	25 morn.
	9	10	11	12	13	14	15	3	Full Moon,	19	5	56 morn.
	16	17	18	19	20	21	22	4	Last Quarter,	26	7	25 after.
	23	24	25	26	27	28	29					
	30	31										
NOVEMBER,				1	2	3	4	1	New Moon,	2	10	52 morn.
	6	7	8	9	10	11	12	2	First Quarter,	9	7	59 after.
	13	14	15	16	17	18	19	3	Full Moon,	17	10	13 after.
	20	21	22	23	24	25	26	4	Last Quarter,	25	3	43 morn.
	27	28	29	30								
DECEMBER,					1	2	3	1	New Moon,	1	10	59 after.
	4	5	6	7	8	9	10	2	First Quarter,	9	5	8 after.
	11	12	13	14	15	16	17	3	Full Moon,	17	1	30 after.
	18	19	20	21	22	23	24	4	Last Quarter,	24	11	29 morn.
	25	26	27	28	29	30	31		New Moon,	31	1	46 after.

## Eclipses for the Year 1842.

1. Of the Sun, on the 11th of January, 10h. 59m. in the morning, invisible here. The eclipse will be central and annular on the meridian, in longitude 57° 28' west from Greenwich, and latitude 88° 41' south.
2. Of the Moon, on the 26th of January, at 0h. 34m. in the evening, consequently invisible to us.
3. Of the Sun, on the 8th of July, at 1h. 45m. in the morning, invisible here. It will be central and total on the meridian, in longitude 77° east from Greenwich, and latitude 51° 47' north.
4. Of the Moon, on the 22d of July, partly visible. The eclipse will begin at 4h. 29m. in the morning; the Moon will set 2.57 digits eclipsed, on her southern limb, at 5h. 1m.
5. Of the Sun, on the 31st of December, at 1h. 46m. in the afternoon, invisible here. It will be central and annular on the meridian, in longitude 104° 21' west from Greenwich, and latitude 33° 38' south.

## Piano Forte & Music STORE, Petersburg, Va.

**CHAS. BERG & CO.** have received during the present week **TEN PIANO FORTES**, among which is a six and a half Octave Piano Forte, a very superior one to any ever seen here. They have now on hand a very large stock, and would respectfully request those Ladies and Gentlemen of Hillsborough and Environs who are in want of Pianos, to call and see them and try them; and they will be pleased to give them the best of advice, and to make payment, as it is a necessary that the business should be brought to a close. The subscriber earnestly hopes that those concerned will come forward, and save him from the disagreeable necessity of collecting by law.

**WILLIAM NELSON,**  
Surviving Partner.

## Notice.

THE partnership hitherto existing under the firm of **PARKER & NELSON**, having been dissolved by the death of David Parker, Jr., all those indebted to the said firm, either by note or account, are requested to make payment, as it is a necessary that the business should be brought to a close. The subscriber earnestly hopes that those concerned will come forward, and save him from the disagreeable necessity of collecting by law.

**WILLIAM NELSON,**  
Surviving Partner.

## Dr. Sherman's Medicated Lozenges.

**SHERMAN'S COUGH LOZENGES.**  
ARE the safest, most sure and effectual remedy for Coughs, Colds, Consumptions, Whooping Coughs, Asthma, Tightness of the Lungs or Chest, &c. The proprietor has never known an instance where they did not give perfect satisfaction.

## Good News for Children.

**SHERMAN'S WORM LOZENGES.**  
Are the greatest discovery ever made, for dispelling the various kinds of worms, that so frequently and distressingly annoy both children and adults. They are an infallible remedy, and so pleasant to the taste, that children will take them as readily as a common peppermint Lozenge. Many diseases arise from worms, without its being suspected. Sometimes a very troublesome cough, pains in the joints or limbs, bleeding at the nose, &c., are occasioned by worms, and will be easily cured by using this celebrated medicine. The following symptoms indicate the presence of worms: viz: headache, vertigo, torpor, disturbed dreams, sleep broken off by fright and screaming, convulsions, feverishness, thirst, pallid hue, bad taste in the mouth, offensive breath, cough, difficult breathing, itching at the nose, pains in the stomach, nausea, squeamishness, voracity, leanness, tenesmus, itching at the anus towards night, and at length, discharges of filus and mucus. One is a dose for a child two years old—two for one four years—three for eight years—and five for an adult, and should be repeated every morning, or every other morning until relieved.

## SHERMAN'S CAMPHOR LOZENGES.

These are a very pleasant, agreeable and efficacious article; an unfailing remedy for lowness of spirits, nervous or sick headache, inflammatory or putrid sore throat, as well as all other complaints where the camphor is recommended.

The above medicines are for sale by **A. PARKS, Agent.**

September 15. 90—

## CHEAP FOR CASH!

## Fall and Winter GOODS.

**James Webb, Jr. & Co.,**

ARE now receiving from New York and Philadelphia, a handsome assortment of Fall and Winter Goods, which they offer to their friends and the public on very reasonable terms.

Their assortment consists of the latest style of Goods, and has been selected with much care. The following are comprised in the assortment:

Super wool-dyed Black CLOTH.  
Do. Green do.  
Do. Grey do.  
Do. Black CASSIMERES

Fancy English do.  
Paris Diamond do.  
Valencia, Merino, and plain and figured Satin VESTINGS.

Kentucky Jeans, Sateenets, &c. &c.  
Blue-black & black Gro de Swiss SILKS.  
Wide black Gro Grain do.  
Coloured Chevi do.

Coloured Satin De Rhones—a new and superior article for Ladies' dresses.  
Bonnets and Ribbons—latest style.  
Blankets, Shoes, Hats, Shot Guns, Hardware, Cutlery, Crockery, &c. &c.

The public are respectfully requested to call and examine for themselves; and we flatter ourselves that we can please them both in the articles and the prices.

The stock has been purchased almost entirely for cash, and will be sold low for cash. Owing to the nature of the times, it is necessary that we should make some change in the nature of our business; consequently we shall decline making small accounts, and shall keep none except with our regular customers. By thus making it more of a cash business, we shall be able to furnish our customers with goods at cheaper rates.

All accounts must be settled by the first of January in each year.

September 29. 92—

## Fall and Winter NEW GOODS.

THE subscribers invite the attention of the public and their friends to their stock of FALL AND WINTER GOODS.

They were purchased principally in the northern markets for cash, and will therefore be offered on very reasonable terms. Their stock consists in part of the following articles:

Cloths of various kinds.  
Cloths for Over-coats.  
Cassimeres, Sateenets, Merinos, Prints, Bonnets, Ribbons, Hats, Caps, Shoes, Saddlery, Hardware, &c. &c.

Their Goods are of the latest style. They respectfully request a call, as they think they can give satisfaction.

**ELI MURRAY & CO.**

November 23. 90—

## NEW GOODS VERY CHEAP!!

AS the subscriber intends to continue the business at the old stand of Parker & Nelson, he would take this method to inform his friends and the public generally, that he has just received a large and well selected assortment of

## Fall and Winter GOODS,

which he will sell very cheap for cash, or on a credit to punctual dealers. His stock comprises, in part, the following:

Superior wool-dyed Black CLOTHS,  
Do. do. Blue do.  
Do. do. Invisible Green, do.  
Do. Brown, and Drab, do.  
Do. Sea-mixed do.

Beaver and Pilot Cloth,  
Cloaks and Overcoats,  
Fancy Cassimeres, Sateenets,  
Kentucky Jeans, Kerseys,  
Silk, Satin, and Merino VESTINGS.

Merino Gloves, Shirts, and Drawers,  
Stocks, Cravats, Shirt Collars, Bosoms,  
White and Green Mackinaw Blankets,  
Whitney & Ross do.  
Jacket and French Muslin,  
Figured, striped, and plain Silks,  
Black and blue-black do.  
French, English and American Prints,  
Black, figured, and plain Mousselin de  
Lanes and Challies,  
Black and blue-black Bombazines,  
French and English Merinos,  
Silk and Mousselin de Lane Dress Handkerchiefs,  
Paglioni, Rob Roy, and Plaid Shawls,  
Long Lawn, Hem stitch and Linen Cambric Handkerchiefs,  
Damask and Bird-eye Diaper,  
Blacked and brown Table Covers,  
Irish Linen, black and brown Holland,  
Worked Collars, Edgings and Insertings,  
Florence and Straw Braid, Silk and Cotton Bonnets,  
Hoods, Flowers, Bonnet Ribbons, Umbrellas, &c.

ALSO,  
Beaver, Fur, Brush and Wool HATS,  
Gentlemen's and Boy's Fur, Cloth, and Hair CAPS,  
Gentlemen's pegged and sewed Boots and Shoes,  
Coarse Broghans,  
Ladies' Leather and Morocco Shoes and Slippers,  
Do. Gaiter Boots,  
Boys and Misses Boots and Shoes,  
Glass Queensware, Crockery, and Stone Ware,  
Hardware and Cutlery,  
Chocolate, Mace, Cloves,  
Molasses, Loaf and Brown Sugar,  
Black and Green Teas,  
Powder, Shot, Nails, Window Glass,  
White Lead and other Paints, &c. &c.  
and all other articles usually brought to this market.

**WILLIAM NELSON.**

November 23. 91—

## NOTICE.

THE next session of the subscriber's School will commence on the 6th of January. The terms are, for Greek and Latin \$50 00; for the English studies \$15 00. Tuition must be paid in advance.

**WM. W. HOOPER.**

Chapel Hill, December 13. 93—

The Raleigh Register will insert the above once a week for four weeks.

## NEW GOODS.

THE subscribers beg leave to inform their friends and the public generally, that they are just receiving from the Northern Markets

a neat and well-selected Stock of

**SPRING GOODS,**

bought entirely for cash, and will be sold exceedingly low for cash, or on a short credit to punctual dealers.

Persons wishing to purchase, would do well to call and see before they buy elsewhere.

**MEBANE & TURNER.**

May 11. 73—

## NEW GOODS, VERY CHEAP!!

Call, if you want Bargains!

**Strayhorn & Nichols,**

ARE now receiving from the Northern Markets, an elegant assortment of

## Fall and Winter GOODS,

in addition to their former stock. The articles have been selected by one of the firm with great care, and having been purchased on very reasonable terms, and almost entirely for cash, will be sold exceedingly low for cash, or on a short credit to punctual dealers. Their assortment comprises all the articles usually brought to this market—among which are the following:

CLOTHS, of every variety.  
CASSIMERES, an excellent assortment.  
VESTINGS, of rich and varied patterns.

SILKS, black, blue-black, and fancy colored.  
Bonnets, Ribbons, Shawls, &c.  
Hats, Caps, Boots, Shoes, &c.  
Hardware, Cutlery, Crockery, Groceries, &c. &c. &c.

The public are earnestly requested to call and examine for themselves; and as our motto is "to let life, as well as to live," we do not think they will grumble at our prices, if we can suit in the goods.

November 24. 90—

## HILLSBOROUGH FEMALE SCHOOL,

UNDER THE DIRECTION OF  
**Mr. & Mrs. Burwell.**

THE Spring Session will commence on Thursday the 6th of January.

The usual branches of a first rate English Education are taught, with the Latin and French Languages.

The school is furnished with a Philosophical Apparatus, Globes, &c.

**TERMS—PAYABLE IN ADVANCE.**

For English Studies, \$17 50  
Music, 25 00  
Drawing and Painting, 12 00  
Latin, 10 00  
French, 15 00

A class of small girls will be taken at \$13 Board in most respectable families can be had at \$10 per month.

REVIEWS.

Hon. F. Nash, Hon. Wm. A. Graham, Dr. James Webb, John W. Norwood, esq., Hillsborough. Hon. W. P. Mangum, Wm. Cain, esq., Giles Mehan, esq., Orange county. Rev. D. Lacy, Raleigh. Richard Washington, esq., Wayneborough. Alfred Hatch, John M. Roberts, Robert Primrose, Samuel Simpson, Newbern. Rev. F. Nash, Lincoln county.

November 23. 90—

The Raleigh Register and Standard and Milton Chronicle will insert once a week for six weeks.

## Yanceyville Academy.

THE subscriber having taken charge of this Academy, will open school on Monday the 10th of January.

English Tuition, per session, \$10 00  
Classical ditto, 15 00

Board in the village is from seven to eight dollars per month.

REVIEWS.—The Faculty of Caldwell Institute, and Wm. J. Bingham, Principal of the Hillsborough Academy. With the latter gentleman the undersigned has been associated several years.

**A. C. LINDSEY.**

December 4. 92

The Milton Chronicle and Raleigh Standard will please give the above four insertions.

## Notice.

HAVING taken out Letters of Administration, at November Term, 1841, of Orange County Court, upon the estate of my deceased brother **DAVID PARKER, Jr.**, late of Orange, I hereby notify all who have claims against said estate to prefer them within the time prescribed by law; and all who are indebted to said estate, are requested to make payment.

**ABNER PARKER, Adm'r.**

November 26. 91—

## Received this Day, and for Sale,

**COFFEE, Sugar, Imperial and Hyson Teas, Molasses, St. Aratus, Copers, Indigo, Honey-dew Tobacco, Candles, Cotton Cards, best quality, Bed Cord, Plough-lines, Window Glass, Powder, Shot, Nails, Ginger, Soap, Blacking, &c.**

**JAMES WEBB, Jr. & Co.**

June 16. 77—

## Stray.

TAKEN up by Joseph Kirkland, living this side of Chapel Hill, on the 9th day of December, 1841, and entered on the stray book of Orange county, a sorrel HORSE, with a star in his face, left fore foot white, bare footed all round, ten or twelve years old, four feet ten and three quarter inches high; valued at thirty dollars.

**JOHN A. FAUCETT, Ranger.**

December 13. 93 3w

## Moffat's Vegetable Life Medicines.

THESE Medicines are indebted for their name to their manifest and sensible action in purifying the springs and channels of life, and restoring them with renewed tone and vigor. In many hundred certified cases which have been made public, and in almost every species of disease to which the human frame is liable, the happy effects of **MOFFAT'S LIFE PILLS** and **PHENIX BITTERS** have been gratefully and publicly acknowledged by the persons benefited, and who were previously unacquainted with the beautifully philosophical principles upon which they are compounded, and upon which they consequently act.

The LIFE MEDICINES recommend themselves in diseases of every form and description. Their first operation is to loosen from the coats of the stomach and bowels, the various impurities and crudities constantly